



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

51 Toole 0955 Sunburst K-12 Schools

0903 Sunburst K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,731,062.89	1,724,459.27	0.00	6,603.62	0.00	0.00
21XX Support Services - Students	97,562.69	97,562.69	0.00	0.00	0.00	0.00
222X Educational Media Services	50,861.38	50,861.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,386.73	104,386.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	213,018.95	213,018.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,777.71	9,763.53	58,014.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	279,632.32	279,632.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	205,463.50	205,463.50	0.00	0.00	0.00	0.00
31XX Food Services	88,376.11	88,376.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,644.31	35,644.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,989.33	71,989.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,151.60	0.00	0.00	8,151.60	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	31,643.62	0.00	0.00	31,643.62	0.00	0.00
Totals	2,985,571.14	2,881,158.12	58,014.18	46,398.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,985,571.14					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0903 Sunburst K-12 Schools	Indirect/Direct	58,014.18 / 2,881,158.12		2.01%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0903 Sunburst K-12 Schools	0.0231	0.0214	0.0239	0.0235	2.01%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0903 Sunburst K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0903 Sunburst K-12 Schools	0.0231	0.0214	0.0239	0.0235	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0903 Sunburst K-12 Schools				2.13%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0955 Sunburst K-12 Schools	Your Preliminary Rate by School System (SS) is:	2.13%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

51 Toole 0962 Shelby Public Schools

0910 Shelby Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,050,543.09	2,047,043.09	0.00	3,500.00	0.00	0.00
21XX Support Services - Students	106,895.52	106,895.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,761.59	12,761.59	0.00	0.00	0.00	0.00
222X Educational Media Services	102,772.24	102,772.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,553.56	106,553.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	199,833.15	199,833.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,244.44	4,249.57	27,994.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	368,569.99	355,486.22	0.00	13,083.77	0.00	0.00
27XX Student Transportation Services	140,903.68	140,903.68	0.00	0.00	0.00	0.00
31XX Food Services	117,788.46	117,788.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	799.81	799.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,956.47	50,956.47	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	898.68	0.00	0.00	0.00	898.68	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,058.36	0.00	0.00	6,058.36	0.00	0.00
Totals	3,297,579.04	3,246,043.36	27,994.87	22,642.13	898.68	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,297,579.04					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

51 Toole 0962 Shelby Public Schools

0911 Shelby H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,028,510.82	1,025,010.82	0.00	3,500.00	0.00	0.00
21XX Support Services - Students	47,559.21	47,559.21	0.00	0.00	0.00	0.00
22XX Educational Media Services	86,777.80	86,777.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,623.07	101,623.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,501.84	89,501.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,473.84	4,249.58	26,224.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	310,224.34	298,320.57	0.00	11,903.77	0.00	0.00
27XX Student Transportation Services	123,555.08	123,555.08	0.00	0.00	0.00	0.00
31XX Food Services	195,613.42	195,613.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	42,357.46	42,357.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	172,208.41	170,881.41	0.00	1,327.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	75,000.00	0.00	0.00	75,000.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	898.68	0.00	0.00	0.00	898.68	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,260.91	0.00	0.00	2,260.91	0.00	0.00
Totals	2,306,564.88	2,185,450.26	26,224.26	93,991.68	898.68	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,306,564.88					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0910 Shelby Elem	Indirect/Direct	27,994.87 / 3,246,043.36	0.86%		
	LE 0911 Shelby H S	Indirect/Direct	26,224.26 / 2,185,450.26	1.20%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0910 Shelby Elem	0.0089	0.0089	0.0087	0.0085	0.86%
	0911 Shelby H S	0.0089	0.0089	0.0087	0.0085	1.20%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0910 Shelby Elem	0.0000	0.0000	0.0000	0.0000	
	0911 Shelby H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0910 Shelby Elem	0.0089	0.0089	0.0087	0.0085	
	0911 Shelby H S	0.0089	0.0089	0.0087	0.0085	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0910 Shelby Elem	0.83%	
	0911 Shelby H S	0.89%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0962 Shelby Public Schools	0.86%	

Your Preliminary Rate by School System (SS) is:
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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

51 Toole 0966 Galata Elementary

0915 Galata Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	58,267.46	58,267.46	0.00	0.00	0.00	0.00
222X Educational Media Services	2,274.75	2,274.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	341.00	341.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,983.81	978.30	18,005.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	35,579.67	35,579.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,375.14	17,375.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,000.00	0.00	0.00	3,000.00	0.00	0.00
Totals	135,821.83	114,816.32	18,005.51	3,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	135,821.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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	LE 0915 Galata Elem	Indirect/Direct	18,005.51 / 114,816.32	15.68%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0915 Galata Elem	0.0893	0.1016	0.1075	0.0919	15.68%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0915 Galata Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0915 Galata Elem	0.0893	0.1016	0.1075	0.0919	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0915 Galata Elem			10.39%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0966 Galata Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

10.39%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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